

To the Clerk of Morton County, State of Kansas
We, the undersigned, officers of

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

Governing Body

Page No. 1

City of Rolla

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 275,004
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 275,004

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 658,015
5b. Personal property 2018	- 535,447
5c. Increase in personal property (5a minus 5b)	+ 122,568
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 0
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	122,568
11. Total estimated valuation July 1, 2019	2,137,089
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0608
13. Percentage adjustment increase (12 times 3)	+ \$ 16,732
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 4,125
16. Total Percentage Adjustments	\$ 20,857

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>68,423</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>62,099</u>	
Increase property tax revenues spent on debt service			<u>6,324</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>23,000</u>	
Law enforcement expenses - 2019 budget:		-	<u>23,000</u>	
CPI adjustment	1.50%		<u>345</u>	
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u>17,000</u>	
Fire protection expenses - 2019 budget:		-	<u>17,000</u>	
CPI adjustment	1.50%		<u>255</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments			<u>6,324</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>302,185</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	4,125
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>4,125</u>

Exemption from Election Requirement Yes

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	212,905	24,065	427	87	461	0
Debt Service	62,099	7,019	124	26	134	0
Library						
TOTAL	275,004	31,084	551	113	595	0

County Treas Motor Vehicle Estimate	<u>31,084</u>			
County Treas Recreational Vehicle Estimate		<u>551</u>		
County Treas 16/20M Vehicle Estimate			<u>113</u>	
County Treas Commercial Vehicle Tax Estimate				<u>595</u>
County Treas Watercraft Tax Estimate				<u>0</u>

Motor Vehicle Factor	<u>0.11303</u>				
Recreational Vehicle Factor	<u>0.00200</u>				
16/20M Vehicle Factor	<u>0.00041</u>				
Commercial Vehicle Factor	<u>0.00216</u>				
Watercraft Factor	<u>0.00000</u>				

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Swimming Pool	10/30/12	10/01/22	.06-2.0	555,000	240,000	April October		2,026 2,026		2,026 2,026	
City Shop	08/28/15	10/01/20	1.62	75,000	31,000	April October		256 256		256 256	
Total G.O. Bonds					271,000			4,564	70,000	4,564	76,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KS Public Water Supply	02/01/11	08/01/30	3.22	240,974	169,762	February August		2,645 2,556	5,544 5,643	2,465 2,373	5,744 5,847
Loan Fund											
Total Other					169,762			5,201	11,187	4,838	11,591
Total Indebtedness					440,762			9,765	81,187	9,402	87,591

General

Page No. 7

City of Rolla

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Administration			
Salaries	140,980	150,000	165,796
Contractual	175,076	90,000	95,000
Commodities	15,029	18,000	31,923
Capital Outlay		20,000	20,000
Total	331,085	278,000	312,719
Police			
Salaries	18,259	15,000	19,000
Contractual	1,946	6,000	2,000
Commodities	2,437	2,000	2,000
Capital Outlay			
Total	22,642	23,000	23,000
Fire			
Salaries	5,504	4,200	6,000
Contractual	6,566	6,500	6,500
Commodities	992	1,500	2,500
Capital Outlay			
Total	13,062	12,200	15,000
Streets			
Salaries			
Contractual	13,464	14,000	13,000
Commodities	7,860	6,500	10,000
Capital Outlay			
Total	21,324	20,500	23,000
Employee Benefits			
FICA & Medicare	55,387	13,000	13,000
KPERS		11,500	14,000
Health Insurance		65,000	65,000
Unemploy/Workers Comp		3,650	3,000
Total	55,387	93,150	95,000
Transfers			
Salaries			
Contractual			
Equipment	7,500	5,000	5,000
Capital Outlay	7,500	5,000	5,000
Total	15,000	10,000	10,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	458,500	436,850	478,719

(Note: Should agree with general sub-totals.)

NOTICE OF BUDGET HEARING

The governing body of
City of Rolla
will meet on July 29, 2019 at 7:00 PM at City Hall, 304 Washington for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	473,500	102.679	447,550	105.849	478,719	X 233,709	109.359
Debt Service	75,445	26.904	74,565	30.874	80,565	X 68,423	32.017
Library							
Special Highway	11,635		29,248		19,704		
Utility Fund	167,088		196,052		221,234		
Non-Budgeted Funds-A							
Totals	727,668	129.583	747,415	136.723	800,222	302,132	141.376
Less: Transfers	15,000		25,000		15,000		
Net Expenditure	712,668		722,415		785,222		
Total Tax Levied	264,190		275,004		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	2,038,786		2,011,415		2,137,089		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	411,000		341,000		271,000		
Revenue Bonds	0		0		0		
Other	175,114		175,114		169,762		
Lease Purchase Principal	0		0		0		
Total	586,114		516,114		440,762		

*Tax rates are expressed in mills

Shelley Barrett

City Official Title: City Clerk

(First published in The Hugoton Hermes, Thursday, July 18, 2019)

11

State of Kansas
City

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	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget for 2020
FUND	Actual Expenditures Tax Rate *	Actual Expenditures Tax Rate *	Budget Authority Amount of 2019 Ad Valorem Tax Estimate Tax Rate *
General	472,506 102.679	447,550 105.849	489,796 245.384
Date Service	75,445 26.904	74,565 30.874	80,565 68.423
Library			
Special Highway	11,635	29,248	19,704
Utility Fund	167,088	196,052	221,514
Non-Budgeted Funds-A			
Traffic	727,666	747,415	811,596
Lease Terminals	15,000	25,000	15,000
Nat Expenditure	712,666	722,415	796,596
Total Tax Levied	264,190	275,004	XXXXXXXXXXXXXXX
Assessed			
Variation	2,028,786	2,011,415	2,137,089
Outstanding Indebtedness:			
January 1,			
G.O. Bonds	+11,000	-341,000	271,000
Revenue Bonds	0	0	0
Other	175,114	175,114	169,762
Lease Purchase Principal	0	0	0
Total	\$86,114	\$16,114	440,762

City Official Title: City Clerk

STATE OF KANSAS, STEVENS COUNTY, SS

Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Stevens County, Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton in Said County as second class matter.

.. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for _____ consecutive weeks, the first publication thereof being made as aforesaid on the day of _____

subsequent publications being made on the following dates: July 18, 2019, with

20 _____, 20_____

20, 20

Subscribed and sworn to before me this _____ day of _____, 20____.

Dwight J. Hunsend

day of July, 2019

Notary Public



My Commission expires: 1/10-22

Printer's fee \$ 1411.75

Additional Copies.....\$_____

Total.....\$141.75